GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To extend the due date for filing of FORM GSTR-1, for the month of March 2024 - Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.158 **Dated:16-05-2024.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017.
2. Notification No.83/2020-Central Tax, dated 10.11.2020 issued by the Government of India, Ministry of Finance, Department of Revenue, CBIC, New Delhi.
3. G.O.Ms.No.126, Revenue (CT-II) Department, dated 15.06.2021.
4. Notification No.09/2024 - Central Tax, dated 12.04.2024 issued by the Government of India, Ministry of Finance, Department of Revenue, CBIC, New Delhi.
5. From the CCST, Letter Ref. No. Computer No.2410213 File No.REV03-12039(31)/174/2024 – COMM, dated 08-05-2024.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:16.05.2024.

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.126, Revenue (CT-II) Department, dated 15.06.2021, namely:–

AMENDMENT

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:-

"Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024."

2. This notification shall be deemed to have come into force with effect from the 11th day of April, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

M. GIRIJA SHANKAR
PRINCIPAL SECRETARY TO GOVERNMENT (CT) FINANCE (FAC)

Note:-The principal notification issued in G.O.Ms.No.126, Revenue (CT-II) Department, dated 15.06.2021, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt:07-06-2017.

(P.T.O.)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.

The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.

The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.

The Law (H) Department A.P., Secretariat, Velagapudi.

Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER